

CAPITAL REGIONAL DISTRICT BOARD
March 13, 2024
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part A

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CAPITAL REGIONAL DISTRICT

2024 BUDGET

EXECUTIVE SERVICES

FINAL BUDGET

MARCH 2024

FINAL BUDGET
March 13, 2024
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CAPITAL REGIONAL DISTRICT

2024 BUDGET

CAO & Executive Services

FINAL BUDGET

MARCH 2024

Service: 1.014 CAO & Executive Services

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

CAO & Executive Services	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS:</u>										
Salaries and Wages	807,269	791,000	855,770	102,470	-	958,241	1,016,156	1,040,463	1,065,340	1,090,791
Building Occupancy	20,757	20,757	26,714	-	-	26,714	29,221	32,853	35,562	36,987
Intergovernment Allocation	-	-	-	-	-	-	-	-	-	-
Legal Expenses	1,900	1,900	1,970	-	-	1,970	2,010	2,050	2,090	2,130
Software Licenses	5,250	3,000	5,430	1,500	-	6,930	5,490	5,600	5,710	5,820
Other Operating Expenses	92,939	51,179	100,423	8,000	12,500	120,923	110,695	112,998	115,351	117,774
TOTAL OPERATING COSTS	928,115	867,836	990,307	111,970	12,500	1,114,777	1,163,573	1,193,964	1,224,053	1,253,502
*Percentage Increase over prior year						20.1%	4.4%	2.6%	2.5%	2.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,250	1,250	3,000	-	-	3,000	3,060	3,120	3,180	3,240
TOTAL CAPITAL / RESERVES	1,250	1,250	3,000	-	-	3,000	3,060	3,120	3,180	3,240
TOTAL COSTS	929,365	869,086	993,307	111,970	12,500	1,117,777	1,166,633	1,197,084	1,227,233	1,256,742
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	929,365	869,086	993,307	111,970	12,500	1,117,777	1,166,633	1,197,084	1,227,233	1,256,742
*Percentage increase over prior year Net Costs						6.9%	4.4%	2.6%	2.5%	2.4%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	5.0	5.0	5.0	1.0	-	6.0	6.0	6.0	6.0	6.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.014	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	CAO / Corporate Services							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #:

1.014

Service Name:

CAO / Corporate Services

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2023	2024	2025	2026	2027	2028	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 14,796	E	ERF		\$ 14,796	\$ -	\$ -	\$ -	\$ -	\$ 14,796
25-01	Replacement	Computer	Computer Replacement	\$ 3,288	E	ERF		\$ -	\$ 3,288	\$ -	\$ -	\$ -	\$ 3,288
26-01	Replacement	Computer	Computer Replacement	\$ 20,133	E	ERF		\$ -	\$ -	\$ 20,133	\$ -	\$ -	\$ 20,133
27-01	Replacement	Computer	Computer Replacement	\$ 20,133	E	ERF		\$ -	\$ -	\$ -	\$ 20,133	\$ -	\$ 20,133
28-01	Replacement	Computer	Computer Replacement	\$ 14,796	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 14,796	\$ 14,796
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 73,146				\$ 14,796	\$ 3,288	\$ 20,133	\$ 20,133	\$ 14,796	\$ 73,146

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services

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Reserve Cash Flow

Fund: 1022 Fund Center: 101366
ERF Group: CAO.ERF

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	74,903	34,709	29,913	36,825	27,092	17,569
Actual Purchases	(46,112)	-	-	-		-
Planned Purchases (Based on Capital Plan)	-	(14,796)	(3,288)	(20,133)	(20,133)	(14,796)
Transfer from Operating Budget	5,450	10,000	10,200	10,400	10,610	10,820
Interest Income	468	-	-	-	-	-
Ending Balance \$	34,709	29,913	36,825	27,092	17,569	13,593

Assumptions/Background:

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CAPITAL REGIONAL DISTRICT

2024 BUDGET

Human Resources

FINAL BUDGET

MARCH 2024

Service: 1.016 Human Resources

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide Human Resources services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.016 - Human Resources	2023		BUDGET REQUEST				FUTURE PROJECTIONS					
	BOARD BUDGET	ESTIMATED ACTUAL	2024				2025	2026	2027	2028		
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL						
<u>OPERATING COSTS</u>												
Salaries and Wages	2,347,106	2,220,000	2,350,043	410,700	66,700	2,827,443	3,283,593	3,400,309	3,400,205	3,481,361		
Allocations	83,178	83,178	104,168	-	-	104,168	111,991	123,077	131,510	136,237		
Legal Expenses	16,720	10,000	17,310	-	-	17,310	17,660	18,010	18,370	18,740		
GVLRA Membership Dues and Staff Training	158,260	151,000	170,800	10,500	-	181,300	188,430	192,190	196,030	199,950		
Contract for Services	372,055	321,600	326,197	-	65,000	391,197	336,233	336,315	327,527	333,895		
Software Licenses	4,360	10,000	10,000	4,500	-	14,500	16,290	19,620	20,010	20,410		
Other Operating Expenses	186,840	137,680	188,060	13,500	22,500	224,060	208,804	211,960	215,197	219,516		
			-	-	-	-						
TOTAL OPERATING COSTS	3,168,519	2,933,458	3,166,578	439,200	154,200	3,759,978	4,163,001	4,301,481	4,308,849	4,410,109		
*Percentage Increase over prior year						18.7%	10.7%	3.3%	0.2%	2.4%		
<u>CAPITAL / RESERVE</u>												
Equipment Purchases	-	-	-	-	30,000	30,000	20,000	-	-	-		
Transfer to Equipment Replacement Fund	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000		
TOTAL CAPITAL / RESERVE	9,000	9,000	9,000	-	30,000	39,000	29,000	9,000	9,000	9,000		
TOTAL COSTS	3,177,519	2,942,458	3,175,578	439,200	184,200	3,798,978	4,192,001	4,310,481	4,317,849	4,419,109		
						19.6%	10.3%	2.8%	0.2%	2.3%		
<u>INTERNAL RECOVERIES</u>												
Recovery Costs	(20,000)	(20,000)	(20,000)	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)		
First Aid Recovery	(5,884)	(5,884)	(6,090)	-	-	(6,090)	(6,071)	(6,197)	(6,323)	(6,374)		
Transfer from Internal Reserve	(139,500)	(139,500)	-	-	(110,000)	(110,000)	(2,000)	(1,000)	-	-		
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-		
Human Resources	(2,325,666)	(2,325,666)	(2,708,622)	(336,694)	(59,200)	(3,104,516)	(3,361,760)	(3,468,857)	(3,472,395)	(3,557,456)		
TOTAL INTERNAL RECOVERIES	(2,491,050)	(2,491,050)	(2,734,712)	(336,694)	(169,200)	(3,240,606)	(3,389,831)	(3,496,054)	(3,498,718)	(3,583,830)		
NET COSTS	686,469	451,408	440,866	102,506	15,000	558,372	802,170	814,427	819,131	835,279		
*Percentage increase over prior year						-18.7%	43.7%	1.5%	0.6%	2.0%		
Net Costs												
AUTHORIZED POSITIONS:												
Salaried	14.0	14.0	14.0	-	3.0	17.0	19.0	19.0	19.0	19.0		

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.016 Human Resources	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$6,576	\$6,765	\$353,288	\$354,932	\$6,576	\$728,137	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$0	\$6,576	\$6,765	\$353,288	\$354,932	\$6,576	\$728,137	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$6,576	\$6,765	\$3,288	\$4,932	\$6,576	\$28,137
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$350,000	\$350,000	\$0	\$700,000
	\$0	\$6,576	\$6,765	\$353,288	\$354,932	\$6,576	\$728,137

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.016

Service Name: Human Resources

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2023	2024	2025	2026	2027	2028	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 4,695	E	ERF		\$ 6,576	\$ -	\$ -	\$ -	\$ -	\$ 6,576
25-01	Replacement	Computer	Computer Replacement	\$ 6,260	E	ERF		\$ -	\$ 6,765	\$ -	\$ -	\$ -	\$ 6,765
26-01	Replacement	Computer	Computer Replacement	\$ 1,033	E	ERF		\$ -	\$ -	\$ 3,288	\$ -	\$ -	\$ 3,288
27-01	Replacement	Computer	Computer Replacement	\$ 1,033	E	ERF		\$ -	\$ -	\$ -	\$ 4,932	\$ -	\$ 4,932
28-01	Replacement	Computer	Computer Replacement	\$ 1,033	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 6,576	\$ 6,576
26-02	New	HRIS - Talent Suite		\$ 700,000	E	Res				\$ 350,000	\$ 350,000		\$ 700,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 714,054				\$ 6,576	\$ 6,765	\$ 353,288	\$ 354,932	\$ 6,576	\$ 728,137

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419
ERF Group: HR.ERF

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	23,437	21,470	23,894	26,129	31,841	35,909
Actual Purchases		-	-	-		-
Planned Purchases (Based on Capital Plan)	(11,180)	(6,576)	(6,765)	(3,288)	(4,932)	(6,576)
Transfer from Operating Budget	9,000	9,000	9,000	9,000	9,000	9,000
Interest Income	212	-	-	-	-	-
Ending Balance \$	21,470	23,894	26,129	31,841	35,909	38,333

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Corporate Communications

FINAL BUDGET

MARCH 2024

Service: 1.118 Corporate Communications

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide administrative services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.118 - CORPORATE COMMUNICATIONS	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,106,716	1,037,326	1,148,637	-	108,000	1,256,637	1,176,164	1,204,330	1,233,149	1,262,635
Allocations	58,363	58,363	79,029	-	-	79,029	86,053	92,866	96,983	100,201
Contract for Services	202,650	152,650	21,370	-	92,000	113,370	21,800	22,240	22,680	23,130
Printing & Copying	7,860	4,060	8,140	-	-	8,140	8,300	8,460	8,630	8,800
Other Operating Expenses	73,100	57,547	68,170	15,000	-	83,170	84,850	85,750	87,470	89,260
TOTAL OPERATING COSTS	1,448,689	1,309,946	1,325,346	15,000	200,000	1,540,346	1,377,167	1,413,646	1,448,912	1,484,026
*Percentage Increase over prior year			-8.5%			6.3%	-10.6%	2.6%	2.5%	2.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL COSTS	1,453,689	1,314,946	1,330,346	15,000	200,000	1,545,346	1,382,167	1,418,646	1,453,912	1,489,026
*Percentage increase over prior year Total Costs			-8.5%			6.3%	-10.6%	2.6%	2.5%	2.4%
Funding from Internal Reserves	(185,000)	(135,000)	-	-	(125,000)	(125,000)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,268,689	1,179,946	1,330,346	15,000	75,000	1,420,346	1,382,167	1,418,646	1,453,912	1,489,026
<u>REVENUE</u>										
Interest Income	(210)	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	(210)	-	-	-	-	-	-	-	-	-
NET COSTS	1,268,479	1,179,946	1,330,346	15,000	75,000	1,420,346	1,382,167	1,418,646	1,453,912	1,489,026
*Percentage increase over prior year Net Costs			4.9%			12.0%	-2.7%	2.6%	2.5%	2.4%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	8.0	8.0	8.0	-	-	8.0	8.0	8.0	8.0	8.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.118 Corporate Communications	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$175,000	\$453,288	\$4,932	\$7,464	\$3,288	\$3,288	\$3,288	\$472,260
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$175,000	\$453,288	\$4,932	\$7,464	\$3,288	\$3,288	\$3,288	\$472,260

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$3,288	\$4,932	\$7,464	\$3,288	\$3,288	\$3,288	\$22,260
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$175,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$450,000
	\$175,000	\$453,288	\$4,932	\$7,464	\$3,288	\$3,288	\$3,288	\$472,260

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.118
 Service Name: Corporate Communications

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2023	2024	2025	2026	2027	2028	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 3,288	E	ERF	\$ -	\$ 3,288	\$ -	\$ -	\$ -	\$ -	\$ 3,288
25-01	Replacement	Computer	Computer Replacement	\$ 4,932	E	ERF	\$ -	\$ -	\$ 4,932	\$ -	\$ -	\$ -	\$ 4,932
26-01	Replacement	Computer	Computer Replacement	\$ 7,464	E	ERF	\$ -	\$ -	\$ -	\$ 7,464	\$ -	\$ -	\$ 7,464
27-01	Replacement	Computer	Computer Replacement	\$ 3,288	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 3,288	\$ -	\$ 3,288
28-01	Replacement	Computer	Computer Replacement	\$ 3,288	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,288	\$ 3,288
22-01	Replacement	CRD Public Website	CRD Public Website	\$ 450,000	E	Res	\$ 175,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
			GRAND TOTAL	\$ 472,260			\$ 175,000	\$ 453,288	\$ 4,932	\$ 7,464	\$ 3,288	\$ 3,288	\$ 472,260

Reserve Schedule

Reserve Fund: 1.118 Corporate Communications

Assets held by Corporate Communications consists of computers and equipment to support service delivery.

Reserve Cash Flow

Fund: 1022 Fund Center: 101518

ERF Group: COMREL.ERF

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	2,154	11,410	13,122	13,190	10,726	12,438
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(5,771)	(3,288)	(4,932)	(7,464)	(3,288)	(3,288)
Transfer from Operating Budget	15,000	5,000	5,000	5,000	5,000	5,000
Interest Income	27	-	-	-	-	-
Ending Balance \$	11,410	13,122	13,190	10,726	12,438	14,150

Assumptions/Background:

- 2024 - 2 standard laptops
- 2025 - 3 standard laptops
- 2026 - 6 standard laptops
- 2027 - 2 standard laptops
- 2028 - 2 standard laptops

CAPITAL REGIONAL DISTRICT

2024 BUDGET

CORPORATE SERVICES

FINAL BUDGET

MARCH 2024

FINAL BUDGET
March 13, 2024
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CAPITAL REGIONAL DISTRICT

2024 BUDGET

Corporate Services

FINAL BUDGET

MARCH 2024

Service: 1.014 Corporate Services

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including legal services, legislative services, reception, mail, printing and Freedom of Information requests.
Support for electoral area volunteer services and fire departments.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
CORPORATE SERVICES										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,320,885	2,015,000	2,364,184	93,165	-	2,457,349	2,547,662	2,608,593	2,670,951	2,734,755
Building Occupancy	112,600	112,600	122,984	-	-	122,984	135,064	152,605	165,661	172,473
Legal Expenses	7,650	-	7,920	-	-	7,920	8,080	8,240	8,400	8,570
Contract for Services	399,000	349,000	-	-	460,000	460,000	-	-	-	-
Software Licenses	13,100	13,100	13,560	1,500	-	15,060	15,360	15,660	15,970	16,290
Other Operating Expenses	83,715	164,865	86,470	8,000	12,500	106,970	98,129	100,088	102,057	104,066
TOTAL OPERATING COSTS	2,936,950	2,654,565	2,595,117	102,665	472,500	3,170,283	2,804,295	2,885,186	2,963,039	3,036,153
*Percentage Increase over prior year						7.9%	-11.5%	2.9%	2.7%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	4,200	4,200	7,000	-	-	7,000	7,140	7,280	7,430	7,580
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	4,200	4,200	7,000	-	-	7,000	7,140	7,280	7,430	7,580
TOTAL COSTS	2,941,150	2,658,765	2,602,117	102,665	472,500	3,177,283	2,811,435	2,892,466	2,970,469	3,043,733
*Percentage increase over prior year						8.0%	-11.5%	2.9%	2.7%	2.5%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(399,000)	(249,000)	-	-	(460,000)	(460,000)	-	-	-	-
TOTAL REVENUE	(399,000)	(249,000)	-	-	(460,000)	(460,000)	-	-	-	-
NET COSTS	2,542,150	2,409,765	2,602,117	102,665	12,500	2,717,283	2,811,435	2,892,466	2,970,469	3,043,733
*Percentage increase over prior year Net Costs						6.9%	3.5%	2.9%	2.7%	2.5%
<u>AUTHORIZED POSITIONS:</u>										
Salaries	15.6	15.6	15.6	1.0	-	16.6	16.6	16.6	16.6	16.6

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.014	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	CAO / Corporate Services							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146	\$73,146

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services

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Reserve Cash Flow

Fund: 1022 Fund Center: 101366
ERF Group: CAO.ERF

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	74,903	34,709	29,913	36,825	27,092	17,569
Actual Purchases	(46,112)	-	-	-		-
Planned Purchases (Based on Capital Plan)	-	(14,796)	(3,288)	(20,133)	(20,133)	(14,796)
Transfer from Operating Budget	5,450	10,000	10,200	10,400	10,610	10,820
Interest Income	468	-	-	-	-	-
Ending Balance \$	34,709	29,913	36,825	27,092	17,569	13,593

Assumptions/Background:

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CAPITAL REGIONAL DISTRICT

2024 BUDGET

Board Expenditures

FINAL BUDGET

MARCH 2024

Service: 1.011 Board Expenditures

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for the remuneration and expenses of the Capital Regional District members of the Board. One-half of the remuneration paid to the electoral area directors is charged to the Electoral Area Administrative Budgets (starting with the year 2003 budget).

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

1.011 - Board Expenditures	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Directors' Remuneration	866,261	850,000	910,194	-	-	910,194	928,400	946,970	965,910	985,230
Standard Overhead Allocation	63,109	63,109	60,175	-	-	60,175	61,379	62,607	63,859	65,136
Building Occupancy	100,229	100,229	111,261	-	-	111,261	122,203	138,103	149,929	156,086
Legal Expenses	15,000	-	15,530	-	-	15,530	15,840	16,160	16,480	16,810
Contract for Services	36,000	26,000	10,000	-	30,000	40,000	10,200	10,400	10,610	10,820
Software Licenses	54,140	52,000	56,030	20,000	80,000	156,030	77,550	79,100	80,680	82,290
Meetings & Printing	14,560	15,500	15,070	-	-	15,070	15,370	15,680	16,000	16,320
Scholarship Programs	18,200	18,200	18,750	-	-	18,750	19,070	19,400	19,730	20,070
Other Operating Expenses	36,010	25,860	36,760	-	-	36,760	37,590	38,440	39,300	40,180
TOTAL OPERATING COSTS	1,203,509	1,150,898	1,233,770	20,000	110,000	1,363,770	1,287,602	1,326,860	1,362,498	1,392,942
*Percentage Increase over prior year						13.3%	-5.6%	3.0%	2.7%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	55,000	55,000	56,930	-	-	56,930	78,070	79,630	81,220	82,840
TOTAL CAPITAL / RESERVE	55,000	55,000	56,930	-	-	56,930	78,070	79,630	81,220	82,840
TOTAL COSTS	1,258,509	1,205,898	1,290,700	20,000	110,000	1,420,700	1,365,672	1,406,490	1,443,718	1,475,782
						12.9%	-3.9%	3.0%	2.6%	2.2%
<u>INTERNAL RECOVERIES</u>										
Transfer from Internal Reserve	(26,000)	(26,000)	-	-	(80,000)	(80,000)	-	-	-	-
Other	(2,500)	(2,836)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	1,230,009	1,177,062	1,288,200	20,000	30,000	1,338,200	1,363,172	1,403,990	1,441,218	1,473,282
*Percentage increase over prior year Total Costs						4.7%	1.9%	3.0%	2.7%	2.2%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	24	24	24			24	24	24	24	24

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.011 Board Expenditures	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$282,500	\$764,500	\$91,500	\$55,000	\$0	\$0	\$0	\$911,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$282,500	\$764,500	\$91,500	\$55,000	\$0	\$0	\$0	\$911,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$282,500	\$764,500	\$91,500	\$55,000	\$0	\$0	\$0	\$911,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$282,500	\$764,500	\$91,500	\$55,000	\$0	\$0	\$0	\$911,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.011
 Service Name: Board Expenditures

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2023	2024	2025	2026	2027	2028	5 - Year Total
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	\$ 81,000	E	ERF	\$ 56,000	\$ 81,000					\$ 81,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	\$ 60,000	E	ERF		\$ -	\$ 60,000				\$ 60,000
19-03	Replacement	Boardroom Chairs	Replace boardroom chairs	\$ 30,000	E	ERF		\$ 30,000	\$ -				\$ 30,000
20-01	Replacement	Boardroom Audio System	Replace boardroom audio system	\$ 21,700	E	ERF		\$ 10,000	\$ 10,000				\$ 20,000
20-02	Replacement	Boardroom Video Storage and Power Equipment	Replace video storage and power equipment	\$ 3,000	E	ERF	\$ 1,500	\$ 1,500	\$ 1,500				\$ 3,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment (Granicus is way more than this...)	\$ 17,500	E	ERF		\$ 12,000	\$ 5,000				\$ 17,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	\$ 50,000	E	ERF		\$ -	\$ -	\$ 50,000			\$ 50,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system (this has not been done)	\$ 100,000	E	ERF	\$ 100,000	\$ 100,000	\$ -				\$ 100,000
23-01	Replacement	Replace Video Display and Switching	Replace Video Display and Switching	\$ 30,000	E	ERF	\$ 20,000	\$ 20,000	\$ 10,000				\$ 30,000
23-02	Replacement	Replace/Expand Recording Secretary Table	Replace/Expand Recording Secretary Table	\$ 25,000	E	ERF	\$ 25,000	\$ 25,000					\$ 25,000
23-03	Replacement	Multi-Camera System	Replace existing video camera with a Multi-Camera System	\$ 80,000	E	ERF	\$ 80,000	\$ 80,000					\$ 80,000
24-01	Replacement	AV for Boardroom	AV for Boardroom, as identified in 2024 IBC 12b-4.1: Meeting Management Improvements (not 2024?)	\$ 150,000	E	ERF		\$ 150,000					\$ 150,000
24-02	Replacement	Boardroom Table	Replace Boardroom Table, as identified in 2024 IBC 12b-4.1: Meeting Management Improvements	\$ 200,000	E	ERF		\$ 200,000					\$ 200,000
24-03	Replacement	Wiring	Replace wiring to accommodate new Board table	\$ 15,000	E	ERF		\$ 15,000		\$ -			\$ 15,000
24-04	Replacement	Granicus Encoder Replacement		\$ 30,000	E	ERF		\$ 30,000					\$ 30,000
24-05	New	Granicus Integrated Voting		\$ 20,000	E	ERF		\$ 10,000	\$ 5,000	\$ 5,000			\$ 20,000
													\$ -
													\$ -
	x		GRAND TOTAL	\$ 913,200			\$ 282,500	\$ 764,500	\$ 91,500	\$ 55,000	\$ -	\$ -	\$ 911,000

Reserve Schedule

Reserve Fund: 1.011 Board

Boardroom Technology, Furniture and Equipment - The Board of Director assets include IPADs, computers, equipment and furniture used to support the Board and for activities held in the Boardroom.

Reserve Cash Flow

Fund: 1022 Fund Center: 101413 ERF Group: BOARD.ERF	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	479,077	730,469	22,899	9,469	34,099	115,319
Actual Purchases	(8,193)	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	-	(764,500)	(91,500)	(55,000)	-	-
Transfer from Operating Budget	55,000	56,930	78,070	79,630	81,220	82,840
Transfer from Operating Reserve	200,000	-	-	-	-	-
Interest Income	4,586	-	-	-	-	-
Ending Balance \$	730,469	22,899	9,469	34,099	115,319	198,159

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Real Estate

FINAL BUDGET

MARCH 2024

Service: 1.015 Real Estate

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Acquisition, disposal and management of real estate interests on behalf of CRD departments and commissions/committees.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate Services	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS:</u>										
Salaries and Wages	428,444	420,748	440,064	-	-	440,064	450,579	461,335	472,336	483,599
Allocations	63,357	63,357	69,483	-	-	69,483	73,879	78,714	82,098	84,565
Legal Expenses	1,500	3,798	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Software Licenses	9,620	9,620	9,960	-	-	9,960	10,160	10,360	10,570	10,780
Other Operating Expenses	23,130	23,958	23,800	-	-	23,800	24,270	24,741	25,223	25,725
TOTAL OPERATING COSTS	526,051	521,481	544,807	-	-	544,807	560,418	576,710	591,817	606,289
*Percentage increase/-decrease over prior year						3.6%	2.9%	2.9%	2.6%	2.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	526,051	521,481	544,807	-	-	544,807	560,418	576,710	591,817	606,289
*Percentage increase/-decrease over prior year Total Costs						3.6%	2.9%	2.9%	2.6%	2.4%
Internal Recoveries	(420,680)	(420,680)	(435,846)	-	-	(435,846)	(447,346)	(458,521)	(469,569)	(481,130)
Transfers from operating reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	105,371	100,801	108,961	-	-	108,961	113,072	118,189	122,248	125,159
*Percentage increase over prior year Net Costs						3.4%	3.8%	4.5%	3.4%	2.4%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0	0	0	3.0	3.0	3.0	3.0	3.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.015 Real Estate	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$4,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$4,500

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$4,500
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$4,500

Reserve Schedule

Reserve Fund: 1.015 Real Estate

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Reserve Cash Flow

Fund: 1022 Fund Center: 101418
ERF Group: PRPSRV.ERF

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	23,922	24,137	22,637	22,637	21,137	21,137
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	-	(1,500)	-	(1,500)	-	(1,500)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	215	-	-	-	-	-
Ending Balance \$	24,137	22,637	22,637	21,137	21,137	19,637

Assumptions/Background:

2024 - 1 standard laptop
2026 - 1 standard laptop
2028 - 1 standard laptop

CAPITAL REGIONAL DISTRICT

2024 BUDGET

First Nations Relations

FINAL BUDGET

MARCH 2024

Service: 1.027 First Nations Relations

Committee: First Nations Relations

DEFINITION:

To provide for the management of intergovernmental relations between the CRD and the First Nations.

SERVICE DESCRIPTION:

This service was created to provide for 1) the management of intergovernmental relations, primarily First Nations, through a process of consultation, and 2) the coordination of various CRD First Nations initiatives to ensure the alignment of interests and to build positive working relationships between the CRD and First Nations communities within the Region.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

1.027 First Nations Relations	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Salaries and Wages	511,287	503,560	556,029	64,533	-	620,562	792,650	811,623	831,046	850,919
Allocations	62,582	62,582	68,350	-	-	68,350	70,858	72,509	73,573	75,137
Meetings, Programs & Special Events	113,680	84,407	46,210	-	52,000	98,210	47,130	48,080	49,040	50,020
Contract for Services	597,670	554,649	109,190	250,000	267,700	626,890	366,370	373,700	381,170	388,790
Legal Expenses	1,230	-	1,270	-	-	1,270	1,300	1,330	1,360	1,390
Other Operating Expenses	24,550	24,361	28,780	4,200	12,400	45,380	33,690	34,412	35,145	35,890
TOTAL OPERATING COSTS	1,310,999	1,229,559	809,829	318,733	332,100	1,460,662	1,311,998	1,341,654	1,371,334	1,402,146
*Percentage Increase over prior year			-38.2%	24.3%	25.3%	11.4%	-10.2%	2.3%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	1,000	1,000	1,040	1,500	-	2,540	2,590	2,640	2,690	2,740
TOTAL COSTS	1,311,999	1,230,559	810,869	320,233	332,100	1,463,202	1,314,588	1,344,294	1,374,024	1,404,886
*Percentage Increase over prior year Total Costs			-38.2%	24.4%	25.3%	11.5%	-10.2%	2.3%	2.2%	2.2%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,311,999	1,230,559	810,869	320,233	332,100	1,463,202	1,314,588	1,344,294	1,374,024	1,404,886
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(309,000)	(213,500)	-	-	(319,700)	(319,700)	-	-	-	-
Other Income	-	(60,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(309,000)	(273,500)	-	-	(319,700)	(319,700)	-	-	-	-
NET COSTS	1,002,999	957,059	810,869	320,233	12,400	1,143,502	1,314,588	1,344,294	1,374,024	1,404,886
*Percentage Increase over prior year Net Costs			-19.2%	31.9%	1.2%	14.0%	15.0%	2.3%	2.2%	2.2%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	4.0	4.0	4.0	1.0	-	5.0	6.0	6.0	6.0	6.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.027 First Nations Relations	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,644	\$0	\$3,693	\$4,932	\$1,644	\$11,913	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$0	\$1,644	\$0	\$3,693	\$4,932	\$1,644	\$11,913	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Replacement Fund	\$0	\$1,644	\$0	\$3,693	\$4,932	\$1,644	\$11,913	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$0	\$1,644	\$0	\$3,693	\$4,932	\$1,644	\$11,913	

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

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Reserve Cash Flow

	Estimated Actual	Budget				
	2023	2024	2025	2026	2027	2028
Fund: 1022 Fund Center: 102157 ERF Group: INTGOV.ERF						
Beginning Balance	4,489	1,698	2,594	5,184	4,131	1,889
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(3,791)	(1,644)	-	(3,693)	(4,932)	(1,644)
Transfer from Operating Budget	1,000	2,540	2,590	2,640	2,690	2,740
Interest Income	-	-	-	-	-	-
Ending Balance \$	1,698	2,594	5,184	4,131	1,889	2,985

Assumptions/Background:
 2024 - 1 standard laptop
 2026 - 1 standard laptop & 1 ultra portable laptop

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Victoria Family Court Committee

FINAL BUDGET

MARCH 2024

Service: 1.126 Vic Family Court & Youth Justice Committee

Committee: Planning and Protective Services

DEFINITION:

To operate and fund the operation of the Victoria Family Court Committee, a family court committee under the *Provincial Court Act*; as well as to direct funding to juvenile justice committees appointed by the Board (Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997).

SERVICE DESCRIPTION:

This service provides funding for the operation and funding of a *Provincial Court Act* family court committee, currently operating as the Victoria Family Court and Youth Justice Committee. Historically, such committees were mandatory. Now, they are optional. The mandate of the committee is:

- To monitor proceedings of the court and address issues pertaining to resources and legislation concerning families and youth;
- To promote and examine extra-legal options in the youth and family systems;
- To liaise with governmental and non-governmental bodies around youth justice;
- To meet at least four times a year and to provide an annual report to CRD, other local governments, and the Attorney General

The Victoria Family Court and Youth Justice committee has been a federal Youth Justice Committee under the *Youth Criminal Justice Act* since the 1980s.

PARTICIPATION:

Participants include all 13 municipalities in the CRD and the Juan de Fuca Electoral Area. The electoral areas of Salt Spring Island and Southern Gulf Islands are not participants in this service.

On the basis of the net taxable value of land and improvements as fixed for taxation in the immediately preceding year for Hospital District purposes as to one half of such cost, and the other one half shall be apportioned on the basis of population based on the last census established by Census Canada prior to year of apportionment.

MAXIMUM LEVY:

\$15,000 (Bylaw No. 3048)

MAXIMUM CAPITAL DEBT:

Nil

METHOD OF AUTHORIZATION:

Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997
Provincial Court Act
Youth Criminal Justice Act

COMMISSION:

FUNDING:

Member Municipality	ASSESSMENTS		2021 (50%) Census Populations	
	2023 Previous Yr (50%) Converted	Previous Year Actual		
District of Central Saanich	923,380,888	7,856,582,771	17,385	4.54%
City of Colwood	809,693,136	7,435,599,415	18,961	4.45%
Town of Esquimalt	671,867,225	5,983,270,646	17,533	3.92%
District of Highlands	136,960,528	1,268,946,027	2,482	0.66%
District of Langford	2,121,412,137	17,975,599,914	46,584	11.28%
District of Metchosin	226,870,368	2,231,984,619	5,067	1.22%
District of North Saanich	918,708,349	8,476,847,303	12,235	3.88%
District of Oak Bay	1,279,769,880	12,475,365,251	17,990	5.52%
District of Saanich	5,461,179,077	50,001,352,863	117,735	28.76%
Town of Sidney	754,068,357	6,345,843,270	12,318	3.47%
Town of Sooke	593,243,986	5,528,470,878	15,086	3.41%
City of Victoria	4,946,222,123	38,644,774,730	91,867	24.17%
Town of View Royal	498,912,282	4,453,060,160	11,575	2.73%
Subtotal	19,342,288,336	168,677,697,847	386,818	98.02%
Electoral Area				
Juan de Fuca	370,468,362	2,934,005,812	5,531	1.64%
Subtotal	370,468,362	2,934,005,812	5,531	1.64%
First Nations Taxation				
Songhees	43,727,784	388,400,000	1,839	0.34%
Subtotal	43,727,784	388,400,000	1,839	0.34%
TOTAL	19,756,484,482	172,000,103,659	394,188	100.00%

1.126 Vic Family Court & Youth Justice Committee			BUDGET REQUEST				FUTURE PROJECTIONS			
	2023 BOARD BUDGET	2023 ESTIMATED ACTUAL	2024 CORE BUDGET	2024 ONGOING	2024 ONE-TIME	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	321	321	316	-	-	316	322	329	335	342
Meeting Costs	5,450	8,000	8,000	-	-	8,000	8,160	8,323	8,489	8,659
Third Party Payments	49,854	9,800	7,508	-	42,773	50,281	7,315	7,145	6,973	6,796
TOTAL OPERATING COSTS	55,625	18,121	15,824	-	42,773	58,597	15,797	15,797	15,797	15,797
*Percentage Increase		-67.4%	-71.55%			5.34%	-73.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	38,946	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(39,828)	(39,828)	-	-	(42,773)	(42,773)	-	-	-	-
Interest income	-	(1,442)	-	-	-	-	-	-	-	-
Management Fee Offset	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(797)	(797)	(824)	-	-	(824)	(797)	(797)	(797)	(797)
TOTAL REVENUE	(40,625)	(3,121)	(824)	-	(42,773)	(43,597)	(797)	(797)	(797)	(797)
REQUISITION	(15,000)	(15,000)	(15,000)	-	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
*Percentage Increase		0.0%	0.00%			0.00%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Greater Victoria Police Victims Services

FINAL BUDGET

MARCH 2024

Service: 1.128 Greater Victoria Police Victims Services

Committee: Planning and Protective Services

DEFINITION:

To make Grants-In-Aid to the Greater Victoria Police Victims Services on behalf of participating members.
Extended service Bylaw No. 1998 (May 27, 1992).

SERVICE DESCRIPTION:

Greater Victoria Police Victims Services is contracted by the provincial gov't (Solicitor General who provide partial funding) to provide the following services under the Victims of Crime Act to those impacted by crime or trauma : Emotional support/Service referral including at scene triage and referral to Sexual Assault, Spousal Assault, Child Abuse and Men's Trauma centres; Public Education on victim's rights and support services, justice system and court orientation; Court Support for Crown Counsel in Victoria and West Shore including orientation and ongoing support through judicial process for victims, witnesses, friends and family; Safety planning assistance for ongoing safety following criminal victimization; Emotional support for next-of-kin sudden death notification (police accompaniment); Convicted Criminal updates to victims regarding court dates, sentencing, parole hearings and decisions and release dates/ conditions; Victim Impact Statement guidance on content of statement; Victims of Crime Assistance applications for lost income from criminal victimization.

PARTICIPATION:

All municipalities except the District of North Saanich and the District of Sooke and a portion of the electoral Area of Juan de Fuca (former small Langford Electoral Area).

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Service: 1.128 Greater Victoria Police Victims Services

Committee: Planning and Protective Services

Member Municipality	ASSESSMENTS			ASSESSMENTS		
	2023 Converted		2023 Actual	2024 Converted		2024 Actual
District of Central Saanich	923,380,888	5.14%	7,856,582,771	944,195,853	5.20%	7,961,190,013
City of Colwood	809,693,136	4.51%	7,435,599,415	827,251,530	4.56%	7,516,794,415
Town of Esquimalt	671,867,225	3.74%	5,983,270,646	686,865,942	3.78%	6,039,135,206
District of Highlands	136,960,528	0.76%	1,268,946,027	133,874,982	0.74%	1,230,811,550
District of Langford	2,121,412,137	11.81%	17,975,599,914	2,183,537,774	12.03%	18,394,818,195
District of Metchosin	226,870,368	1.26%	2,231,984,619	228,509,897	1.26%	2,245,878,116
District of Oak Bay	1,279,769,880	7.12%	12,475,365,251	1,262,951,498	6.96%	12,310,154,666
District of Saanich	5,461,179,077	30.40%	50,001,352,863	5,441,092,013	29.97%	49,634,580,139
Town of Sidney	754,068,357	4.20%	6,345,843,270	770,646,616	4.24%	6,422,080,729
City of Victoria	4,946,222,123	27.53%	38,644,774,730	5,031,422,064	27.71%	39,219,091,982
Town of View Royal	498,912,282	2.78%	4,453,060,160	507,009,738	2.79%	4,534,340,860
Subtotal	17,830,336,001	99.25%	154,672,379,666	18,017,357,907	99.23%	155,508,875,871
Electoral Area						
JDF - Langford - R(761) ESA # 36	667,597	0.00%	2,414,700	867,285	0.00%	3,729,300
JDF - Langford - R(762) ESA # 36	20,836,259	0.12%	206,360,040	21,699,183	0.12%	210,218,728
JDF - Langford - R(763) ESA # 36	29,558,975	0.16%	294,866,300	29,803,065	0.16%	297,253,200
Subtotal	51,062,831	0.28%	503,641,040	52,369,533	0.29%	511,201,228
<u>First Nations Taxation</u>						
Songhees	43,727,784	0.24%	388,400,000	46,186,546	0.25%	397,230,400
Tsawout	39,567,160	0.22%	367,552,000	41,018,095	0.23%	379,290,000
Subtotal	83,294,944	0.46%	755,952,000	87,204,641	0.48%	776,520,400
TOTAL	17,964,693,776	100.00%	155,931,972,706	18,156,932,081	100.00%	156,796,597,499

1.128 Greater Victoria Police Victims Services			BUDGET REQUEST				FUTURE PROJECTIONS			
	2023 BOARD BUDGET	2023 ESTIMATED ACTUAL	2024 CORE BUDGET	2024 ONGOING	2024 ONE-TIME	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	5,999	5,999	6,097	-	-	6,097	6,219	6,343	6,470	6,600
Third Party Payments	298,350	298,350	314,759	-	-	314,759	321,054	327,476	334,025	340,706
Interest Charge	508	1,628	2,359	-	-	2,359	1,836	1,873	1,910	1,948
TOTAL OPERATING COSTS	304,857	305,977	323,215	-	-	323,215	329,109	335,692	342,405	349,254
*Percentage Increase		0.4%	6.02%			6.02%	1.8%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(482)	(482)	(3)	-	-	(3)	-	-	-	-
Grants in Lieu	(14,634)	(14,634)	(15,190)	-	-	(15,190)	(14,634)	(14,634)	(14,634)	(14,634)
Interest Income	-	(1,120)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(15,116)	(16,236)	(15,193)	-	-	(15,193)	(14,634)	(14,634)	(14,634)	(14,634)
REQUISITION	(289,741)	(289,741)	(308,022)	-	-	(308,022)	(314,475)	(321,058)	(327,771)	(334,620)
*Percentage Increase		0.0%	6.31%			6.31%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

2024 Budget

Sooke Region Museum

FINAL BUDGET

MARCH 2024

Service: 1.121

Sooke Region Museum

Committee: Electoral Area

DEFINITION:

A specified area established to provide annual financial assistance to the Sooke Region Historical Society for the purpose of operating, maintaining and developing the Sooke Region Museum (Bylaw No. 1189 - November 23, 1983); increased levy amendment Bylaw No. 1538 - June 10, 1987, converted by Bylaw No. 3751 - March 2011, both Sooke Region Museum services (1.120 & 1.121) merged into one by Bylaw No. 3827 - July 2012, increased levy Bylaw No. 3942 - April 16, 2014.

SERVICE DESCRIPTION:

This service provides an annual contribution in support of the Sooke Region Museum operations and historical programs. The service was established in 1983 and is administered by the Sooke Region Historical Society.

PARTICIPATION:

Western portions of the Juan de Fuca Electoral Area and the District of Sooke.

MAXIMUM LEVY:

Greater of \$191,000 or \$0.063 / \$1,000 of actual assessed value of land and improvements. To a maximum of \$514,024.

FUNDING:

Requisition

1.121 - Sooke Region Museum	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Payments to Sooke Regional Museum	218,000	218,000	225,630	-	-	225,630	230,140	234,740	239,430	244,220
Allocations	4,318	4,318	4,447	-	-	4,447	4,536	4,627	4,719	4,814
Other Operating Expenses	30	47	30	-	-	30	30	30	30	30
TOTAL COSTS	222,348	222,365	230,107	-	-	230,107	234,706	239,397	244,179	249,064
*Percentage Increase over prior year			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	-	1,995	(1,995)	-	-	(1,995)	-	-	-	-
Balance c/fwd from 2022 to 2023	(47)	(47)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(391)	(391)	(643)	-	-	(643)	(390)	(400)	(410)	(420)
Other Revenue	(100)	(2,112)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	(538)	(555)	(2,648)	-	-	(2,648)	(400)	(410)	(420)	(430)
REQUISITION	(221,810)	(221,810)	(227,459)	-	-	(227,459)	(234,306)	(238,987)	(243,759)	(248,634)
*Percentage increase over prior year Requisition			2.5%			2.5%	3.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2024 BUDGET

FINANCE & TECHNOLOGY

FINAL BUDGET

MARCH 2024

FINAL BUDGET
March 13, 2024
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CAPITAL REGIONAL DISTRICT

2024 BUDGET

Finance

FINAL BUDGET

MARCH 2024

Service: 1.017 Finance

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide financial services to the Board of the Capital Regional District.

SERVICE DESCRIPTION:

Financial services and systems including budget preparation, financial accounting and reporting, financial analysis, accounts payable and payments, revenue billing and collection, payroll, financial systems support, banking, investments, long term debt and bylaw preparation.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.017 - FINANCE	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS:</u>										
Salaries and Wages	6,817,656	6,361,860	6,993,602	212,702	-	7,206,303	7,528,421	7,712,240	7,579,221	7,759,707
Allocations	304,251	304,369	328,522	-	-	328,522	354,311	390,820	418,633	434,293
Auditing Expense	79,000	79,000	83,000	-	-	83,000	86,000	89,000	90,780	92,600
Contract for Services	555,330	403,503	214,220	-	500,000	714,220	250,000	250,000	250,000	250,000
Postage & Freight	246,540	220,238	255,170	-	-	255,170	260,280	265,490	270,800	276,220
Supplies	86,320	76,590	78,890	-	9,000	87,890	80,480	80,310	81,930	83,570
Other Operating Expenses	335,190	314,194	339,620	9,400	28,600	377,620	356,190	442,520	451,524	460,744
TOTAL OPERATING COSTS	8,424,287	7,759,754	8,293,023	222,102	537,600	9,052,725	8,915,682	9,230,380	9,142,887	9,357,133
*Percentage Increase over prior year			-1.6%	2.6%	6.4%	7.5%	-1.5%	3.5%	-0.9%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	35,000	50,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to General Capital Fund	-	335,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	35,000	385,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Debt Expenditures	-	-	-	-	-	-	98,000	203,000	304,332	304,332
TOTAL COSTS	8,459,287	8,144,754	8,328,023	222,102	537,600	9,087,725	9,048,682	9,468,380	9,482,219	9,696,465
*Percentage Increase over prior year			-1.6%	2.6%	6.4%	7.4%	-0.4%	4.6%	0.1%	2.3%
<u>REVENUE</u>										
US Bank Rebate	(59,880)	(50,000)	(61,980)	-	-	(61,980)	(63,220)	(64,480)	(65,770)	(67,090)
Provincial Grants	(60,000)	(65,000)	(60,000)	-	-	(60,000)	(61,200)	(62,420)	(63,670)	(64,940)
Sales of Services	(224,830)	(202,581)	(240,330)	-	-	(240,330)	(245,140)	(250,040)	(255,040)	(260,140)
Other	(86,911)	(86,291)	(90,406)	-	-	(90,406)	(92,721)	(95,083)	(97,504)	(99,973)
Allocation Recoveries	(104,040)	(156,060)	(107,680)	-	-	(107,680)	(207,830)	(394,430)	(499,576)	(503,476)
Transfer from Reserve	(669,224)	(359,044)	(296,833)	-	(500,000)	(796,833)	(293,695)	(309,405)	-	-
TOTAL REVENUES	(1,204,885)	(918,975)	(857,228)	-	(500,000)	(1,357,228)	(963,806)	(1,175,858)	(981,560)	(995,619)
NET COSTS	7,254,402	7,225,779	7,470,795	222,102	37,600	7,730,497	8,084,876	8,292,522	8,500,660	8,700,847
*Percentage increase over prior year Net Costs			3.0%	3.1%	0.5%	6.6%	4.6%	2.6%	2.5%	2.4%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	49.0	49.0	49.0	1.0	-	50.0	51.0	51.5	51.5	51.5
Term	2.5	2.5	2.5	1.0	-	3.5	3.0	2.5	0.5	0.5

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.017	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Finance							

EXPENDITURE

Buildings	\$0	\$850,000	\$4,250,000	\$0	\$0	\$0	\$5,100,000
Equipment	\$212,948	\$506,549	\$228,994	\$58,043	\$12,994	\$38,549	\$845,129
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$212,948	\$1,356,549	\$4,478,994	\$58,043	\$12,994	\$38,549	\$5,945,129

SOURCE OF FUNDS

Capital Funds on Hand	\$200,000	\$525,000	\$200,000	\$0	\$0	\$0	\$725,000
Debenture Debt (New Debt Only)	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$3,000,000
Equipment Replacement Fund	\$12,948	\$81,549	\$28,994	\$58,043	\$12,994	\$38,549	\$220,129
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$750,000	\$1,250,000	\$0	\$0	\$0	\$2,000,000
	\$212,948	\$1,356,549	\$4,478,994	\$58,043	\$12,994	\$38,549	\$5,945,129

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.017

Service Name: Finance

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE											
				Total Project Budget	Asset Class	Funding Source	Carryforward from 2023	2024	2025	2026	2027	2028	5 - Year Total		
23-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 82,110	E	ERF	\$ 12,948	\$ 12,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,948
24-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 68,601	E	ERF	\$ -	\$ 68,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,601
25-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 28,994	E	ERF	\$ -	\$ -	\$ 28,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,994
26-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 58,043	E	ERF	\$ -	\$ -	\$ -	\$ 58,043	\$ -	\$ -	\$ -	\$ -	\$ 58,043
27-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 12,994	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,994	\$ -	\$ -	\$ 12,994
28-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 38,549	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,549	\$ 38,549
21-01	New	Enterprise Asset Management	SAP Software & Hardware costs for IBC 15b-2 "Asset Management and Risk Analysis"	\$ 625,000	E	Cap	\$ 200,000	\$ 425,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000
24-02	New	Office Renovations	Office Renovations	\$ 100,000	B	Cap	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-03	New	Additional Office Space at IWS Field Office	First year project costs related to construction of additional office space at the IWS Field Office.	\$ 5,000,000	B	Res	\$ -	\$ 750,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
24-03	New	Additional Office Space at IWS Field Office	First year project costs related to construction of additional office space at the IWS Field Office.		B	Debt	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
			Grand Total	\$ 6,014,291			\$ 212,948	\$ 1,356,549	\$ 4,478,994	\$ 58,043	\$ 12,994	\$ 38,549	\$ -	\$ 5,945,129	

Reserve Schedule

Reserve Fund: 1.017 Finance



Reserve Cash Flow

Fund: 1022 Fund Center: 101420
ERF Group: FIN.ERF

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	413,696	398,128	351,579	357,585	334,542	356,548
Actual Purchases	(69,162)					
Planned Purchases (Based on Capital Plan)		(81,549)	(28,994)	(58,043)	(12,994)	(38,549)
Transfer from Operating Budget	50,000	35,000	35,000	35,000	35,000	35,000
Interest Income	3,594	-	-	-	-	-
Ending Balance \$	398,128	351,579	357,585	334,542	356,548	352,999

Assumptions/Background:

- 2024 - Replace 21 standard laptops, and 1 ultra-portable laptop, plus peripherals and workstations
- 2025 - Replace 7 standard laptops, 1 semi-ruggedized laptop, peripherals and binding equipment for print shop
- 2026 - Replace 17 standard laptops, 1 semi-ruggedized laptop, and 1 ultra-portable laptop, peripherals and postage meter for print shop
- 2027 - Replace 3 standard laptops, 1 semi-ruggedized laptop, plus peripherals
- 2028 - Replace 21 standard laptops, and 1 ultra-portable laptop, plus peripherals

CAPITAL REGIONAL DISTRICT

2024 Budget

Regional Grants in Aid

FINAL BUDGET

MARCH 2024

Service: 1.112 Regional Grant in Aid

Committee: Governance Committee & Finance Committee

DEFINITION:

To make grants-in-aid to any organization deemed to be contributing to the general interest of the Capital Region.
(Letters Patent - March 24, 1977; April 17, 1985).

SERVICE DESCRIPTION:

Provide Grants to support organizations that are outside the existing services of the Regional District.

PARTICIPATION:

All member municipalities and electoral areas.

MAXIMUM LEVY:

\$0.05 / \$1,000 on converted value of hospital assessed land and improvements.

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

1.112 - Regional Grants in Aid	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS</u>										
Grants in Aid - ICF	1,517,621	-	1,609,336	-	-	1,609,336	-	-	-	-
TOTAL OPERATING COSTS	1,517,621	-	1,609,336	-	-	1,609,336	-	-	-	-
*Percentage Increase over prior year			6.0%			6.0%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	-	1,569,336	(1,569,336)	-	-	(1,569,336)	-	-	-	-
Balance c/fwd from 2022 to 2023	(1,482,621)	(1,482,621)	-	-	-	-	-	-	-	-
Interest Income	(20,000)	(71,715)	(40,000)	-	-	(40,000)	-	-	-	-
TOTAL REVENUE	(1,502,621)	15,000	(1,609,336)	-	-	(1,609,336)	-	-	-	-
REQUISITION	(15,000)	(15,000)	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition						NA	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Information Technology

FINAL BUDGET

MARCH 2024

Service: 1.022 Information Technology

Committee: Governance Committee & Finance Committee

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

Corporate information system development and support, telecommunications & phone systems, desktop support, networking, 911 systems, data communications, emergency systems, radio systems design & support, corporate web site, social media, application analysis & development, data management, Geographic Information Systems, web mapping, geospatial services, mapping and property information.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.022 INFORMATION TECHNOLOGY	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,455,322	5,932,927	7,448,310	129,065	-	7,577,375	7,757,666	8,444,897	8,172,694	8,367,396
Allocations	398,000	398,000	566,415	-	-	566,415	617,754	669,579	701,655	725,486
Consulting	116,830	83,000	48,470	-	-	48,470	49,440	50,430	51,440	52,470
Contract for Services	874,000	849,029	787,010	-	311,000	1,098,010	802,750	818,800	835,170	851,880
Software Licenses & Computer Mtce	2,311,820	1,967,995	2,363,140	103,000	316,300	2,782,440	2,639,470	2,677,780	2,727,030	2,828,680
Other Operating Expenses	737,780	675,681	529,440	4,700	190,800	724,940	545,160	556,450	567,970	565,340
TOTAL OPERATING COSTS	11,893,752	9,906,633	11,742,785	236,765	818,100	12,797,650	12,412,240	13,217,936	13,055,959	13,391,252
*Percentage Increase over prior year			-1.3%	2.0%	6.9%	7.6%	-3.0%	6.5%	-1.2%	2.6%
<u>CAPITAL / RESERVE</u>										
Transfer to General Capital Fund	452,720	1,452,720	468,570	-	-	468,570	1,227,940	1,187,500	497,250	507,200
Transfer to Equipment Replacement Fund	115,240	115,240	119,270	-	-	119,270	121,660	124,100	126,580	129,110
TOTAL CAPITAL / RESERVES	567,960	1,567,960	587,840	-	-	587,840	1,349,600	1,311,600	623,830	636,310
TOTAL COSTS	12,461,712	11,474,593	12,330,625	236,765	818,100	13,385,490	13,761,840	14,529,536	13,679,789	14,027,562
*Percentage increase over prior year Total Costs			-1.1%	1.9%	6.6%	7.4%	2.8%	5.6%	-5.8%	2.5%
Funding from Capital Fund	(1,300,077)	(1,153,054)	(621,094)	-	(616,000)	(1,237,094)	(631,673)	(642,499)	(180,000)	(180,000)
Funding from Operating Reserve	(463,209)	(431,709)	(120,954)	-	(184,300)	(305,254)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	10,698,426	9,889,830	11,588,576	236,765	17,800	11,843,142	13,130,167	13,887,037	13,499,789	13,847,562
Service Fees	(40,000)	(40,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(2,500)	-	-	-	-	-	-	-	-
TOTAL REVENUES	(40,000)	(42,500)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET COSTS	10,658,426	9,847,330	11,548,576	236,765	17,800	11,803,142	13,090,167	13,847,037	13,459,789	13,807,562
*Percentage increase over prior year Net Costs			8.4%	2.2%	0.2%	10.7%	10.9%	5.8%	-2.8%	2.6%
<u>AUTHORIZED POSITIONS:</u>										
Salaries	48.27	48.27	48.27	1.00	-	49.27	49.27	52.27	52.27	52.27
Term	4.0	4.0	4.0	-	-	4.0	3.0	3.0	-	-

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.022 Information Technology	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Equipment	\$359,083	\$5,302,552	\$1,056,551	\$496,650	\$180,000	\$94,000	\$7,129,753
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$100,000	\$170,000	\$100,000	\$0	\$0	\$0	\$270,000
	\$509,083	\$5,522,552	\$1,156,551	\$496,650	\$180,000	\$94,000	\$7,449,753

SOURCE OF FUNDS

Capital Funds on Hand	\$509,083	\$5,475,952	\$1,004,551	\$435,000	\$130,000	\$45,000	\$7,090,503
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$46,600	\$152,000	\$61,650	\$50,000	\$49,000	\$359,250
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$509,083	\$5,522,552	\$1,156,551	\$496,650	\$180,000	\$94,000	\$7,449,753

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

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Equipment Reserve Cash Flow

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Fund: 1022 Fund Center: 101421 ERF Group: INFOTECH.ERF (ITG.ERF)						
Beginning Balance	313,326	363,858	509,028	557,648	709,788	862,508
Actual Purchases	(91,801)					
Planned Purchases (Based on Capital Plan)		(27,000)	(127,000)	(27,000)	(30,000)	(24,000)
Transfer from Operating Budget	138,891	172,170	175,620	179,140	182,720	186,370
Interest Income	3,444	-	-	-	-	-
Ending Balance \$	363,858	509,028	557,648	709,788	862,508	1,024,878

Assumptions/Background:
 Planned purchases include computer equipment replacements for staff (2024-2028) and replacement of one vehicle in 2025.

Equipment Reserve Schedule

Reserve Fund: 1.022 Fisgard Meeting Room ERF

Fisgard Meeting Room Technology - Funding for replacement of IT equipment and infrastructure in the various meeting rooms at the 625 Fisgard St location.

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217
ERF Group: ITMTGROOM.ERF (ITG.ERF)

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	80,011	100,844	101,244	96,244	81,594	81,594
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	-	(19,600)	(25,000)	(34,650)	(20,000)	(25,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	832	-	-	-	-	-
Ending Balance \$	100,844	101,244	96,244	81,594	81,594	76,594

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2024 BUDGET

GIS Information Systems

FINAL BUDGET

MARCH 2024

Service: 1.101 GIS Information Systems

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent under the general administrative provisions of the Local Government Act.
Provides GIS Services to CRD departments, municipalities and Electoral Areas.

PARTICIPATION:

All CRD departments, municipalities and Electoral Areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries.

1.101 GIS INFORMATION SYSTEMS	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS:</u>										
Salaries and Wages	400,313	405,655	406,349	-	-	406,349	416,088	426,053	436,249	446,681
Allocations	11,199	11,199	14,306	-	-	14,306	15,485	15,978	15,996	16,387
Data Processing Services	97,820	99,331	101,240	-	-	101,240	103,260	105,330	107,440	109,590
Supplies	46,240	39,370	47,860	-	-	47,860	48,810	49,790	50,790	51,820
Other Operating Expenses	15,060	11,119	15,600	-	-	15,600	15,920	16,250	16,580	16,910
TOTAL OPERATING COSTS	570,632	566,674	585,355	-	-	585,355	599,563	613,401	627,055	641,388
*Percentage Increase over prior year						2.6%	2.4%	2.3%	2.2%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	18,190	22,148	18,260	-	-	18,260	18,630	19,000	19,380	19,770
Transfer to Operating Reserve Fund	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
TOTAL CAPITAL / RESERVES	68,190	72,148	68,260	-	-	68,260	68,630	69,000	69,380	69,770
TOTAL COSTS	638,822	638,822	653,615	-	-	653,615	668,193	682,401	696,435	711,158
						2.3%	2.2%	2.1%	2.1%	2.1%
Internal Recoveries	(504,310)	(504,310)	(514,396)	-	-	(514,396)	(524,684)	(535,178)	(545,882)	(556,800)
TOTAL COSTS LESS INTERNAL RECOVERIES	134,512	134,512	139,219	-	-	139,219	143,509	147,223	150,553	154,358
<u>SOURCES OF FUNDING</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
PILT Revenue	(5,827)	(5,827)	(5,972)	-	-	(5,972)	(6,150)	(6,270)	(6,390)	(6,510)
TOTAL REVENUE	(5,827)	(5,827)	(5,972)	-	-	(5,972)	(6,150)	(6,270)	(6,390)	(6,510)
REQUISITION	(128,685)	(128,685)	(133,247)	-	-	(133,247)	(137,359)	(140,953)	(144,163)	(147,848)
*Percentage increase over prior year requisition						3.5%	3.1%	2.6%	2.3%	2.6%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0	-	-	3.0	3.0	3.0	3.0	3.0

Operating Reserve Schedule

Operating Reserve Fund: 1.101 GIS Information Systems

Established by Bylaw No. 4102 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105510	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	54,399	42,189	92,189	142,189	192,189	242,189
Actual Purchases	(63,793)	-	-	-	-	-
Planned Purchases	-	-	-	-	-	-
Transfer from Operating Budget	50,000	50,000	50,000	50,000	50,000	50,000
Interest Income	1,582	-	-	-	-	-
Ending Balance \$	42,189	92,189	142,189	192,189	242,189	292,189

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Geo-Spatial Referencing

FINAL BUDGET

MARCH 2024

Service: 1.335 Geo-Spatial Referencing

Committee: Governance Committee & Finance Committee

DEFINITION:

To replace the network of permanent survey control monuments in the Capital Regional District with a reference system based on Differential Global Positioning System (DGPS) technology. The Province will no longer support the current permanent monument system. The CRD will assume responsibility for acquiring and operating the new system on behalf of its member municipalities. This information is required to effectively deal with development infrastructure issues as well as the ongoing infrastructure works.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

None stated.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Governance Committee and Finance Committee

FUNDING:

Requisition

AUTHORITY:

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
<u>OPERATING COSTS:</u>										
Allocations	22,899	22,899	23,186	-	-	23,186	23,650	24,123	24,605	25,097
Contract for Services	21,920	24,000	22,690	-	-	22,690	23,140	23,600	24,070	24,550
Consulting	14,700	12,000	15,210	-	-	15,210	15,510	15,820	16,140	16,460
Facilities Rental	15,390	8,021	15,930	-	-	15,930	16,250	16,580	16,910	17,250
Software Licenses & Fees	23,080	32,200	23,890	-	-	23,890	24,370	24,860	25,360	25,870
Other Operating Expenses	17,940	6,760	18,490	-	-	18,490	18,880	19,270	19,660	20,060
TOTAL OPERATING COSTS	115,929	105,880	119,396	-	-	119,396	121,800	124,253	126,745	129,287
*Percentage Increase over prior year			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	61,850	73,129	64,010	-	-	64,010	65,290	66,600	67,930	69,290
TOTAL CAPITAL / RESERVES	61,850	73,129	64,010	-	-	64,010	65,290	66,600	67,930	69,290
TOTAL COSTS	177,779	179,009	183,406	-	-	183,406	187,090	190,853	194,675	198,577
<u>SOURCES OF FUNDING</u>						3.2%	2.0%	2.0%	2.0%	2.0%
PILT Revenue	(7,679)	(7,679)	(7,870)	-	-	(7,870)	(7,840)	(8,000)	(8,170)	(8,340)
Sale of Services	(8,370)	(9,600)	(8,660)	-	-	(8,660)	(8,830)	(9,010)	(9,190)	(9,370)
Interest Income	(150)	(150)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(16,199)	(17,429)	(16,690)	-	-	(16,690)	(16,830)	(17,170)	(17,520)	(17,870)
REQUISITION	(161,580)	(161,580)	(166,716)	-	-	(166,716)	(170,260)	(173,683)	(177,155)	(180,707)
*Percentage increase over prior year requisition			3.2%			3.2%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.335 Geo-Spatial Referencing	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$88,494	\$190,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$280,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$88,494	\$190,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$280,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$88,494	\$190,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$280,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$88,494	\$190,000	\$60,000	\$10,000	\$10,000	\$10,000	\$10,000	\$280,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.335

Service Name: Geo-Spatial Referencing

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total
17-01	Replacement	RTK System Digital Infrastructure	RTK system infrastructure (computers, communications, power)	\$ 60,000	E	ERF	\$ 30,000	\$ 30,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 70,000
24-01	Replacement	RTK Tool System Refresh	RTK Tool System Refresh (replacement of EOL tool systems)	\$ 150,000	E	ERF	\$ 58,494	\$ 160,000	\$ 50,000				\$ 210,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
GRAND TOTAL				\$ 210,000			\$ 88,494	\$ 190,000	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 280,000

Service:

1.335

Geo-Spatial Referencing

Project Number	17-01	Capital Project Title	RTK System Digital Infrastructure	Capital Project Description	RTK system infrastrucuture (computers, communications, power)
Project Rationale					

Project Number	23-01	Capital Project Title	RTK System Refresh	Capital Project Description	RTK System Refresh from Net R8 and R9 to current Alloy technology
Project Rationale					

Operating Reserve Schedule

Operating Reserve Fund: 1.335 Geo-Spatial Referencing

Established by Bylaw No. 4521, Amendment No. 3 2022 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105552

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	10,863	11,387	11,387	11,387	11,387	11,387
Actual Purchases	-	-	-	-	-	-
Planned Purchases	-	-	-	-	-	-
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	524	-	-	-	-	-
Ending Balance \$	11,387	11,387	11,387	11,387	11,387	11,387

Assumptions/Background:

Equipment Reserve Schedule

Reserve Fund: 1.335 Geospatial

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101726

ERF Group: GEOSPA.ERF

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	301,423	305,995	180,005	185,295	241,895	299,825
Actual Purchases	(121,506)	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	-	(190,000)	(60,000)	(10,000)	(10,000)	(10,000)
Transfer from Operating Budget	123,540	64,010	65,290	66,600	67,930	69,290
Interest Income	2,538	-	-	-	-	-
Ending Balance \$	305,995	180,005	185,295	241,895	299,825	359,115

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Royal Theatre

FINAL BUDGET

MARCH 2024

DEFINITION:

The function of purchasing, maintaining, equipping, operating and selling the Royal Theatre in Victoria to the Capital Regional District. The function is for the purpose of pleasure, recreation and community use and includes all facilities and concessions associated with the Royal Theatre and a parking lot. Local Services Establishment Bylaw No. 2587, March 25, 1998.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the Royal Theatre in the City of Victoria as a community centre of art and education. Ownership was transferred to the CRD in 1998. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support.

PARTICIPATION:

City of Victoria, District of Saanich, and District of Oak Bay, apportioned 50% on converted value of land and improvements and 50% on the basis of population (see bylaw for details).

MAXIMUM LEVY:

Capital Expenditures	\$480,000
Annual Operating Expenditures	\$100,000

Note: Grants in Lieu of Taxes paid to the Regional District will be held to the credit of the participant.

MAXIMUM CAPITAL DEBT:

NIL

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

ROYAL THEATRE			BUDGET REQUEST				FUTURE PROJECTIONS			
	2023 BOARD BUDGET	2023 ESTIMATED ACTUAL	2024 CORE BUDGET	2024 ONGOING	2024 ONE-TIME	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL
OPERATING COSTS:										
Third Party Payment	37,653	37,653	47,805	-	-	47,805	45,449	42,981	40,399	37,684
Insurance Costs	44,800	44,800	44,300	-	-	44,300	46,510	48,830	51,260	53,820
Internal Allocation	16,947	16,947	7,295	-	-	7,295	7,441	7,590	7,742	7,896
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
TOTAL OPERATING COSTS	100,000	100,000	100,000	-	-	100,000	100,000	100,000	100,000	100,000
*Percentage Increase		0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
Capital Equipment Purchase	101,000	101,000	105,000	-	-	105,000	105,000	105,000	109,000	109,000
Transfer to Capital Reserve Fund	379,000	379,000	375,000	-	-	375,000	375,000	375,000	371,000	371,000
TOTAL CAPITAL / RESERVES	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
Debt Charges	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL COSTS	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
TOTAL COSTS	580,000	580,000	580,000	-	-	580,000	580,000	580,000	580,000	580,000
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year										
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	(580,000)	(580,000)	(580,000)	-	-	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.290 Royal Theatre	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$112,000	\$867,000	\$2,337,000	\$93,000	\$0	\$0	\$3,297,000
Equipment	\$0	\$0	\$462,000	\$44,000	\$0	\$16,500	\$522,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<hr/>							
	\$112,000	\$867,000	\$2,799,000	\$137,000	\$0	\$16,500	\$3,819,500

SOURCE OF FUNDS

Capital Funds on Hand	\$112,000	\$0	\$112,000	\$0	\$0	\$0	\$112,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$680,000	\$0	\$0	\$0	\$680,000
Donations / Third Party Funding	\$0	\$350,000	\$1,055,000	\$0	\$0	\$0	\$1,405,000
Reserve Fund	\$0	\$517,000	\$952,000	\$137,000	\$0	\$16,500	\$1,622,500
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	\$112,000	\$867,000	\$2,799,000	\$137,000	\$0	\$16,500	\$3,819,500

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.290
 Service Name: Royal Theatre

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total	
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	\$ 75,000	B	Res			\$ 75,000				\$ 75,000	
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.	\$ 2,293,000	B	Res		\$ 350,000	\$ 375,000	\$ 93,000			\$ 818,000	
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other		\$ 350,000	\$ 375,000				\$ 725,000	
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	\$ 115,000	B	Cap	\$ 112,000		\$ 112,000				\$ 112,000	
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights	\$ 700,000	B	Other			\$ 280,000				\$ 280,000	
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant			\$ 280,000				\$ 280,000	
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res			\$ 140,000				\$ 140,000	
24-02	Replacement	Replace Orchestra Shell	Replace 40 year old orchestra shell	\$ 750,000	B	Other			\$ 300,000				\$ 300,000	
	Replacement	Replace Orchestra Shell	Replace 40 year old orchestra shell.		E	Grant			\$ 300,000				\$ 300,000	
	Replacement	Replace Orchestra Shell	Replace 40 year old orchestra shell.		E	Res			\$ 150,000				\$ 150,000	
24-03	Defer	Emergency Repairs	Unforeseen emergency repairs.	\$ 50,000	B	Res		\$ 50,000					\$ 50,000	
24-04	Renewal	Wardrobe Department Upgrade	Upgrade wardrobe department	\$ 83,000	B	Res		\$ 83,000	\$ 100,000				\$ 183,000	
24-05	Renewal	Restore Stage Surface	Deep restoration and refinish of stage surface	\$ 9,000	B	Res		\$ 9,000	\$ 50,000				\$ 59,000	
24-06	New	Install Loading Bay Safety Lighting	Install new loading bay safety lighting	\$ 25,000	B	Res		\$ 25,000					\$ 25,000	
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	\$ 250,000	B	Other			\$ 100,000				\$ 100,000	
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant			\$ 100,000				\$ 100,000	
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Res			\$ 50,000				\$ 50,000	
25-02	Replacement	Replace APs and UPS	Replace wireless access points and back up batteries	\$ 12,000	E	Res			\$ 12,000				\$ 12,000	
26-01	Replacement	Replace Switches	Replace network switches	\$ 44,000	E	Res				\$ 44,000			\$ 44,000	
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	\$ 16,500	E	Res						\$ 16,500	\$ 16,500	
													\$ -	
			GRAND TOTAL	\$ 4,422,500			\$ 112,000	\$ 867,000	\$ 2,799,000	\$ 137,000	\$ -	\$ 16,500	\$ 3,819,500	

Service: 1.290 Royal Theatre

Project Number 20-03 **Capital Project Title** Add Balcony & Pit Railings **Capital Project Description** Add railings to ensure patron safety and comfort

Project Rationale The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.

Project Number 21-12 **Capital Project Title** Repair Building Envelope **Capital Project Description** Repairing building envelope of the 1914 structure.

Project Rationale Flagged as immediate priority in Royal Theatre – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number 21-13 **Capital Project Title** Plan, Rebuild and Expand Orchestra Pit **Capital Project Description** Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers

Project Rationale Plan, rebuild and expand orchestra pit to align with professional standards of performing arts organizations.

Project Number 24-01 **Capital Project Title** Repour and refinish concrete main floor and replacement of seats and aisle lights **Capital Project Description** Repour and refinish concrete main floor and replacement of seats and aisle lights

Project Rationale Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.

Service: 1.290 Royal Theatre

Project Number 24-02

Capital Project Title Replace Orchestra Shell

Capital Project Description Replace 40 year old orchestra shell

Project Rationale Replace 40 year old inappropriate orchestra shell with custom designed shell for professional symphony orchestra to provide the best quality product for patrons and clients.

Project Number 24-03

Capital Project Title Emergency Repairs

Capital Project Description Unforeseen emergency repairs.

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Project Number 24-04

Capital Project Title Wardrobe Department Upgrade

Capital Project Description Upgrade wardrobe department

Project Rationale Upgrade wardrobe department with electrical upgrade, extensive plumbing upgrades, dropped ceiling and drywall to accommodate two more stacked washers and dryers in order to meet clients' requirements.

Project Number 24-05

Capital Project Title Restore Stage Surface

Capital Project Description Deep restoration and refinish of stage surface

Project Rationale Deep restoration and refinish of stage surface to return to fixed level.

Service: 1.290 Royal Theatre

Project Number 24-06 **Capital Project Title** Install Loading Bay Safety Lighting **Capital Project Description** Install new loading bay safety lighting

Project Rationale Install new safety lighting for the safety and security of employees who are loading out shows in the evening and working on the sidewalk and in the rear parking lot. The current lighting is deficient for the level of safety required.

Project Number 25-01 **Capital Project Title** Replace Seats and Aisle Lights in balcony **Capital Project Description** Replace 20 year old seats in balcony

Project Rationale Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.

Project Number 25-02 **Capital Project Title** Replace APs and UPS **Capital Project Description** Replace wireless access points and back up batteries

Project Rationale Replace APs and UPS to update the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 26-01 **Capital Project Title** Replace Switches **Capital Project Description** Replace network switches

Project Rationale Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

Service: 1.290 Royal Theatre

Project Number 28-01

Capital Project Title Replace SRST

Capital Project Description Replace Cisco phone communications system

Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

**1.290 Royal Theatre
Asset and Reserve Summary
2024 - 2028 Financial Plan**

Asset Profile

Royal Theatre

Assets held by the Royal Theatre service consist of land, Royal Theatre built in 1913 as well as various equipment. Royal Theatre was renovated in 2003 and 2005.

Capital Reserve Fund Schedule

Reserve Fund: 1.290 Royal Theatre Capital Reserve Fund (Bylaw No. 2855)

Cost Centre: 101607 (PLO)

Capital Reserve Fund

Projected year end balance

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	1,235,072	1,349,247	1,267,247	690,247	924,247	1,295,247
Planned Capital Expenditure (Based on Capital Plan)	(327,992)	(517,000)	(952,000)	(137,000)	-	(16,500)
Transfer from Operating Budget	379,000	375,000	375,000	371,000	371,000	371,000
Interest Income**	63,167	60,000				
Total projected year end balance	1,349,247	1,267,247	690,247	924,247	1,295,247	1,649,747

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2024 BUDGET

McPherson Theatre

FINAL BUDGET

MARCH 2024

Service: 1.295 McPherson Theatre

Committee: Finance

DEFINITION:

A local service established for the purpose of purchasing, maintaining, equipping and operating the McPherson Playhouse in Victoria, British Columbia. Local Services Establishment Bylaw No. 2685, March 10, 1999.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the McPherson Theatre in the City of Victoria. The building is owned by the City of Victoria. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support. This building operation was transferred to the CRD for ease of administration with the Royal & McPherson Theatres Society and to recognize the benefits of one organization operating the two theatres (one ticket system, ability to move acts between if financially beneficial, etc.)

PARTICIPATION:

The City of Victoria is the only participant.

MAXIMUM LEVY:

The maximum amount that may be requisitioned under section 816(1) of the Municipal Act (Section 803 of the Local Government Act) for the annual cost of the local service will be:

- (a) for capital expenditures including but not limited to, the renovation, reconstruction or rebuilding of a performing arts theatre, machinery and equipment, reserve fund transfer and annual debt servicing payments. The maximum amount will be \$400,000.
- (b) for annual operating expenditures which may also include expenditures of a nature referred to in (a) above, the maximum amount will be \$350,000.

MAXIMUM CAPITAL DEBT:

None

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

McPHERSON THEATRE			BUDGET REQUEST				FUTURE PROJECTIONS			
	2023 BOARD BUDGET	2023 ESTIMATED ACTUAL	2024 CORE BUDGET	2024 ONGOING	2024 ONE-TIME	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL
<u>OPERATING COSTS:</u>										
Third Party Payments	307,342	307,342	306,282	-	-	306,282	305,886	304,988	304,070	303,133
Internal Allocations	41,947	41,947	42,524	-	-	42,524	43,403	44,301	45,219	46,156
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	349,589	349,589	349,106	-	-	349,106	349,589	349,589	349,589	349,589
*Percentage Increase	0.00%	0.00%	-0.14%			-0.14%	0.14%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	88,000	88,000	90,000	-	-	90,000	90,000	90,000	94,000	94,000
Transfer to Reserve Fund	348,233	348,233	346,233	-	-	346,233	346,233	346,233	342,233	342,233
TOTAL CAPITAL / RESERVES	436,233	436,233	436,233	-	-	436,233	436,233	436,233	436,233	436,233
TOTAL COSTS	785,822	785,822	785,339	-	-	785,339	785,822	785,822	785,822	785,822
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants In Lieu of Taxes	(35,822)	(35,822)	(35,339)	-	-	(35,339)	(35,822)	(35,822)	(35,822)	(35,822)
TOTAL REVENUE	(35,822)	(35,822)	(35,339)	-	-	(35,339)	(35,822)	(35,822)	(35,822)	(35,822)
REQUISITION	(750,000)	(750,000)	(750,000)	-	-	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
*Percentage increase over prior year requisition		0.0%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.295 McPherson Theatre	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
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EXPENDITURE

Buildings	\$0	\$275,000	\$300,000	\$238,000	\$190,000	\$0	\$1,003,000
Equipment	\$0	\$57,000	\$15,000	\$55,000	\$0	\$16,500	\$143,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$332,000	\$315,000	\$293,000	\$190,000	\$16,500	\$1,146,500

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$332,000	\$315,000	\$293,000	\$190,000	\$16,500	\$1,146,500
	\$0	\$332,000	\$315,000	\$293,000	\$190,000	\$16,500	\$1,146,500

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.295

Service Name: McPherson Theatre

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE									
				Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	\$ 1,163,000	B	Res		\$ 110,000	\$ 300,000	\$ 238,000	\$ 190,000		\$ 838,000
22-06	Renewal	Recoating of Fibreglass Façade	Recoating of fibreglass façade	\$ 26,000	B	Res		\$ 26,000					\$ 26,000
22-07	Renewal	Repair Stand-alone canopies	Repair stand-alone canopies	\$ 5,000	B	Res	→	\$ 5,000					\$ 5,000
24-01	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		\$ 50,000					\$ 50,000
24-02	Replacement	Replace Architectural Detail Lighting	Replace tungsten and quartz architectural lights with LED technology	\$ 20,000	B	Res		\$ 20,000					\$ 20,000
24-03	New	Install Loading Bay Safety Lighting	Intial new loading bay safety lighting	\$ 24,000	B	Res		\$ 24,000					\$ 24,000
24-04	New	Wireless Microphone Expansion Project	Expand wireless microphone inventory	\$ 57,000	E	Res		\$ 57,000					\$ 57,000
24-05	Replacement	Remove Concrete Canopies	Remove concrete canopies	\$ 40,000	B	Res		\$ 40,000					\$ 40,000
25-01	Replacement	Replace APs and UPS	Replace wireless access points and back up batteries	\$ 15,000	E	Res			\$ 15,000				\$ 15,000
26-01	Replacement	Replace Switches	Replace network switches	\$ 55,000	E	Res			\$ 55,000				\$ 55,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	\$ 16,500	E	Res						\$ 16,500	\$ 16,500
			GRAND TOTAL	\$ 1,471,500			\$ -	\$ 332,000	\$ 315,000	\$ 293,000	\$ 190,000	\$ 16,500	\$ 1,146,500

Service: 1.295 McPherson Theatre

Project Number 21-13 **Capital Project Title** Repair Building Envelope and Restore Façade **Capital Project Description** Repair building envelope and restore façade

Project Rationale Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1913 structure will remain stable and will reduce energy consumption. Restoring the 1913 façade will include point work on the bricks, gutter replacement and refinishing the fiberglass stonework around the historic wooden doors.

Project Number 22-06 **Capital Project Title** Recoating of Fibreglass Façade **Capital Project Description** Recoating of fibreglass façade

Project Rationale Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Recoating the fibreglass façade will reduce shredding and breaking down.

Project Number 22-07 **Capital Project Title** Repair Stand-alone canopies **Capital Project Description** Repair stand-alone canopies

Project Rationale As indicated in the 2022 McPherson Playhouse Detailed Seismic Assessment by Stantec Consulting Ltd., develop plan to remove concrete roof slabs and replace with a lightweight steel structure which will reduce seismic weight of the canopies by 80%.

Project Number 24-01 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Service: 1.295 McPherson Theatre

Project Number 24-02 **Capital Project Title** Replace Architectural Detail Lighting **Capital Project Description** Replace tungsten and quartz architectural lights with LED technology

Project Rationale Replace tungsten and quartz architectural lights with LED fixtures for reduced heat load, reduced electrical consumption and brighter, higher quality of light for patron comfort and safety in the audience chamber

Project Number 24-03 **Capital Project Title** Install Loading Bay Safety Lighting **Capital Project Description** Install new loading bay safety lighting

Project Rationale Install new safety lighting for loading and unloading to the McPherson stage. The City of Victoria bike lane install has altered the location that the majority of the stage crew work when loading trucks and there is no safety lighting in this area.

Project Number 24-04 **Capital Project Title** Wireless Microphone Expansion Project **Capital Project Description** Expand wireless microphone inventory

Project Rationale Expanding the inventory of wireless microphones to meet the service level requirements of clients.

Project Number 24-05 **Capital Project Title** Remove Concrete Canopies **Capital Project Description** Remove concrete canopies

Project Rationale As indicated in the 2022 McPherson Playhouse Detailed Seismic Assessment by Stantec Consulting Ltd., the current concrete canopies are deficient under current seismic loads and will become a safety risk. In preparation of replacing with a lightweight steel structure, the concrete roof slabs must be removed.

Service: 1.295 McPherson Theatre

Project Number 25-01 **Capital Project Title** Replace APs and UPS **Capital Project Description** Replace wireless access points and back up batteries

Project Rationale Replace APs and UPS to update the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 26-01 **Capital Project Title** Replace Switches **Capital Project Description** Replace network switches

Project Rationale Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 28-01 **Capital Project Title** Replace SRST **Capital Project Description** Replace Cisco phone communications system

Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

**1.295 McPherson Theatre
Asset and Reserve Summary
2024 - 2028 Financial Plan**

Asset Profile

McPherson Theatre

Assets held by the McPherson Theatre service consist of new upgrades to McPherson Theatre built in 1914 as well as various equipment.

Capital Reserve Fund Schedule

Reserve Fund: 1.295 McPherson Playhouse Capital Reserve Fund (Bylaw No. 3270)

Cost Centre: 101899 (PLO)

Capital Reserve Fund

Projected year end balance

	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	2,390,503	2,583,224	2,699,457	2,730,690	2,783,923	2,940,156
Planned Capital Expenditure (Based on Capital Plan)	(274,000)	(332,000)	(315,000)	(293,000)	(190,000)	(16,500)
Transfer from Operating Budget	348,233	348,233	346,233	346,233	346,233	342,233
Interest Income*	118,488	100,000				
Total projected year end balance	2,583,224	2,699,457	2,730,690	2,783,923	2,940,156	3,265,889

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Arts Grants and Development

FINAL BUDGET

MARCH 2024

Service: 1.297 Arts Grants and Development

Committee: Finance

DEFINITION:

To establish a service for the provision of assistance in relation to the arts and culture for the purpose of benefiting the community or an aspect of the community. Bylaw No. 2884, July 3, 2001.

SERVICE DESCRIPTION:

CRD municipalities invest in the arts for the economic impact and employment they provide, for their contribution to the quality of life, for the provincial and national visibility arts organizations provide to the region, and for providing a wide range of educational, participatory and audience opportunities for citizens and visitors. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Committee. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support three types of smaller organizations: those that work on a Project-to-Project basis, new and emerging arts organizations, those undertaking special, one-time initiatives or development projects. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

PARTICIPATION:

Municipalities of Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin, Southern Gulf Islands, and Sooke (Group 2 participating area).

MAXIMUM LEVY:

Greater of \$1,980,000 or \$0.102 / \$1,000 for hospital assessed values of Group 1 participating area.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Arts

			BUDGET REQUEST				FUTURE PROJECTIONS			
	2023 BOARD BUDGET	2023 ESTIMATED ACTUAL	2024 CORE BUDGET	2024 ONGOING	2024 ONE-TIME	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL
ARTS GRANTS										
<u>ARTS GRANTS:</u>										
Operating Grants	2,349,670	2,306,270	2,360,363	-	-	2,360,363	2,407,570	2,455,721	2,504,835	2,554,932
Project Grants	335,000	390,400	378,000	-	-	378,000	385,560	393,271	401,136	409,159
Total Grants Payment	2,684,670	2,696,670	2,738,363	-	-	2,738,363	2,793,130	2,848,992	2,905,971	2,964,091
		0.45%	2.00%			2.00%	2.00%	2.00%	2.00%	2.00%
<u>ADMINISTRATION COSTS:</u>										
Salaries and Wages	319,108	276,780	341,668	-	-	341,668	349,863	358,249	366,830	375,611
Internal Allocations	79,551	79,551	85,627	-	-	85,627	88,969	92,304	94,864	97,153
Insurance Cost	660	660	770	-	-	770	810	850	890	930
Operating Cost - Other	48,048	46,653	40,849	-	-	40,849	41,666	42,499	43,348	44,214
Total Administration Costs	447,367	403,644	468,914	-	-	468,914	481,308	493,902	505,932	517,908
		-9.77%	4.82%			5%	2.64%	2.62%	2.44%	2.37%
TOTAL OPERATING COSTS	3,132,037	3,100,314	3,207,277	-	-	3,207,277	3,274,438	3,342,894	3,411,903	3,481,999
		-1.0%	2.4%			2.4%	2.09%	2.09%	2.06%	2.05%
<u>CAPITAL / RESERVE TRANSFER</u>										
Transfer to Operating Reserve Fund	-	31,723	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	1,000	-	-	1,000	1,020	1,040	1,061	1,082
TOTAL CAPITAL / RESERVES TRANSFER	-	31,723	1,000	-	-	1,000	1,020	1,040	1,061	1,082
TOTAL COSTS	3,132,037	3,132,037	3,208,277	-	-	3,208,277	3,275,458	3,343,934	3,412,964	3,483,081
		0.00%	2.43%			2.43%	2.09%	2.09%	2.06%	2.05%
Internal Recoveries	(13,893)	(13,893)	(15,130)	-	-	(15,130)	(15,490)	(15,860)	(16,240)	(16,630)
OPERATING LESS RECOVERIES	3,118,144	3,118,144	3,193,147	-	-	3,193,147	3,259,968	3,328,074	3,396,724	3,466,451
		0.00%	2.41%			2.41%	2.09%	2.09%	2.06%	2.05%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(74,459)	(74,459)	(49,500)	-	-	(49,500)	(40,552)	(41,589)	(42,168)	(42,178)
Payments In Lieu of Taxes	(178,754)	(178,754)	(186,993)	-	-	(186,993)	(178,754)	(178,754)	(178,754)	(178,754)
TOTAL REVENUE	(253,213)	(253,213)	(236,493)	-	-	(236,493)	(219,306)	(220,343)	(220,922)	(220,932)
		0.00%	-6.60%			-6.60%	-7.27%	0.47%	0.26%	0.00%
REQUISITION	(2,864,931)	(2,864,931)	(2,956,654)	-	-	(2,956,654)	(3,040,662)	(3,107,731)	(3,175,802)	(3,245,519)
			3.20%			3.20%	2.84%	2.21%	2.19%	2.20%
AUTHORIZED POSITIONS:	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.297	Carry Forward from 2023	2024	2025	2026	2027	2028	TOTAL
	Arts Grants and Development							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,100	\$0	\$3,800	\$0	\$0	\$0	\$5,900
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,100	\$0	\$3,800	\$0	\$0	\$0	\$5,900

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$2,100	\$0	\$3,800	\$0	\$0	\$0	\$5,900
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,100	\$0	\$3,800	\$0	\$0	\$0	\$5,900

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.297

Service Name: Arts Grants and Development

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total
24-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	\$ 2,100	E	ERF		\$ 2,100					\$ 2,100
26-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	\$ 3,800	E	ERF				\$ 3,800			\$ 3,800
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
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													\$ -
													\$ -
													\$ -
GRAND TOTAL				\$ 5,900			\$ -	\$ 2,100	\$ -	\$ 3,800	\$ -	\$ -	\$ 5,900

Service: 1.297 Arts Grants and Development

Project Number 24-01 Capital Project Title Computer and Printer Capital Project Description IT scheduled Routine Replacement
Project Rationale Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department

Project Number 26-01 Capital Project Title Computer and Printer Capital Project Description IT scheduled Routine Replacement
Project Rationale Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department

**1.297 Arts grants and Development
 Asset and Reserve Summary
 2024 - 2028 Financial Plan**

Asset Profile

Arts grants and Development

Assets held by the Arts grants and Development service consist of computers and office equipment.

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund

Equipment Replacement Fund	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	5,857	5,910	4,860	5,860	3,060	4,060
Planned Purchase (Based on Capital Plan)	-	(2,100)	-	(3,800)	-	-
Transfer from Ops Budget	-	1,000	1,000	1,000	1,000	1,000
Interest Income*	53	50	-	-	-	-
Ending Balance \$	5,910	4,860	5,860	3,060	4,060	5,060

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.297 Arts and Cultural Grants
Operating Reserve Summary
2024 - 2028 Financial Plan**

Profile

Arts and Cultural Grants

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule Projected year end balance	Actual	Budget				
	2023	2024	2025	2026	2027	2028
Beginning Balance	322,108	302,765	265,265	225,265	185,265	145,265
Planned Purchase	(34,870)	(49,500)	(40,000)	(40,000)	(40,000)	(40,000)
Transfer from Ops Budget	-					
Interest Income*	15,527	12,000				
Total projected year end balance	302,765	265,265	225,265	185,265	145,265	105,265

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Feasibility Reserve Fund

FINAL BUDGET

MARCH 2024

Service: 21.1 Feasibility Study Reserve

Committee: Finance

DEFINITION:

Capital Regional District Bylaw No. 79 to establish a Feasibility Study Reserve Fund to be used for the possible adoption of a service.

SERVICE DESCRIPTION:

Funding to be used for conducting research on possible new services.

PARTICIPATION:

All member municipalities on the basis of converted hospital assessments. Pursuant to Section 804 of the Local Government Act in the case of feasibility studies in relation to proposed services, the costs are apportioned among the electoral areas.

MAXIMUM LEVY:

\$0.10/1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

FUNDING:

Member Municipality	ASSESSMENTS			ASSESSMENTS		
	2023 Converted		2023 Actual	2024 Converted		2024 Actual
City of Colwood	676,387,481	3.61%	6,204,372,115	808,669,576	3.85%	7,420,771,515
District of Langford	1,807,943,089	9.65%	15,212,962,883	2,124,392,376	10.10%	17,998,658,843
District of Highland	120,325,439	0.64%	1,108,603,814	137,022,830	0.65%	1,269,569,048
City of Victoria	4,562,581,324	24.34%	35,387,278,281	4,956,430,853	23.57%	38,689,828,292
District of Central Saanich	821,112,902	4.38%	6,951,449,149	927,613,660	4.41%	7,890,127,835
Township of Esquimalt	592,077,215	3.16%	5,261,465,156	676,447,267	3.22%	6,000,713,806
District of Saanich	4,885,131,652	26.07%	44,689,586,842	5,470,524,226	26.01%	50,077,071,214
District of Oak Bay	1,171,428,027	6.25%	11,409,270,209	1,279,986,485	6.09%	12,477,236,951
District of North Saanich	814,676,641	4.35%	7,527,498,712	921,935,242	4.38%	8,502,320,535
District of Metchosin	203,434,625	1.09%	1,999,212,193	227,160,448	1.08%	2,234,885,411
Town of Sidney	656,173,316	3.50%	5,596,917,473	755,376,989	3.59%	6,352,318,170
District of Sooke	517,468,098	2.76%	4,841,520,239	593,953,061	2.82%	5,532,345,536
Town of View Royal	443,000,748	2.36%	3,948,572,659	502,901,667	2.39%	4,476,761,160
Subtotal	17,271,740,557	92.16%	150,138,709,725	19,382,414,680	92.16%	168,922,608,316
Electoral Area						
Juan de Fuca EA	331,978,346	1.77%	2,934,005,812	369,143,239	1.76%	3,258,280,866
Salt Spring Island (F)	647,554,560	3.46%	6,177,850,284	726,724,736	3.46%	6,963,759,364
Southern Gulf Islands	490,465,703	2.62%	4,775,194,578	551,988,342	2.62%	5,377,420,165
Subtotal	1,469,998,609	7.84%	13,887,050,674	1,647,856,317	7.84%	15,599,460,395
TOTAL	18,741,739,166	100.00%	164,025,760,399	21,030,270,997	100.00%	184,522,068,711

FEASIBILITY STUDY	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2024 ONGOING	ONE-TIME	TOTAL	2025 CORE BUDGET	2026 CORE BUDGET	2027 CORE BUDGET	2028 CORE BUDGET
<u>OPERATING COSTS:</u>										
Regional Studies (un-allocated)	22,580	-	-	-	-	-	-	-	-	-
IBC 4a-1.1_TransportationService_2024	-	-	-	-	350,000	350,000	-	-	-	-
Establish Regional Arts Facility Service	114,832	-	-	-	-	-	-	-	-	-
Total Regional	137,412	-	-	-	350,000	350,000	-	-	-	-
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
EA Studies (un-allocated)	10,000	-	-	-	-	-	-	-	-	-
Total Electoral Area	10,000	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	147,412	-	-	-	350,000	350,000	-	-	-	-
*Percentage Increase over prior year						137.4%				
<u>REVENUES</u>										
Estimated balance c/fwd	-	149,412	-	-	-	-	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	(150,891)	-	-	(150,891)	-	-	-	-
Balance c/fwd from 2022 to 2023	(147,412)	(147,412)	-	-	-	-	-	-	-	-
Interest Income	-	(2,000)	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	-	-	-	-	-	-	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	(147,412)	-	(150,891)	-	-	(150,891)	-	-	-	-
REQUISITION	-	-	150,891	-	(350,000)	(199,109)	-	-	-	-